

Impac Mortgage Holdings, Inc.
19500 Jamboree Road
Irvine, CA 92612

December 16, 2019

VIA EDGAR

Mr. Ronald Alper, Esq.
United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549-3628

Re: Impac Mortgage Holdings, Inc.
Registration Statement on Form S-3
Filed December 6, 2019
File No. 333-235405

Dear Ms. Gorman:

In accordance with Rule 461 under the Securities Act of 1933, as amended, Impac Mortgage Holdings, Inc., a Maryland corporation (the "Company"), respectfully requests that the effective date for the Company's Registration Statement on Form S-3, originally filed with the Securities and Exchange Commission (the "Commission") on December 6, 2019 be accelerated so that it will be **declared effective at 4:00 pm Eastern time, on Thursday, December 19, 2019**, or as soon thereafter as is practicable.

If you need anything further, please contact Craig Miller of Manatt, Phelps & Phillips, LLP at 415-291-7415.

Sincerely yours,

Impac Mortgage Holdings, Inc.

By: /s/ Nima J. Vadhat
Nima J. Vadhat
General Counsel

cc: Craig D. Miller, Esq.
